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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 - RATIONALIZATION
OF LATE FEE FOR DELAY IN FILING OF RETURN IN FORM GSTR-4.

[G.O.Ms.No.204, Revenue (Commercial Taxes-II), 2nd August, 2021.]

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)(hereafter in this notification referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments to the notification issued in the G.O.Ms.No33, Revenue (CT-II) Department, dated 24-01-2018, namely:

AMENDMENT

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely:—

“Provided also that the total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived-

1. which is in excess of two hundred and fifty rupees where the total amount of State tax payable in the said return is nil;
2. which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).”.

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.